



# Fairfax County Internal Audit Office

Planning Commission  
Business Process Audit  
Final Report

December 2012

*"promoting efficient & effective local government"*

## Executive Summary

We performed a business process audit of the procurement cards, FOCUS marketplace procurement cards, non-purchase orders and financial reconciliation areas within the Planning Commission.

Our audit found that proper separation of duties was in place and the office generally appeared to be in compliance with internal controls outlined in county Procedures Memorandum 12-02 and Accounting Technical Bulletin 020. We commend the Planning Commission on having adequate controls over the procurement cards, FOCUS marketplace procurement cards and reconciliation areas. There were no reportable findings noted during our audit.

## Scope and Objectives

This audit was performed as part of our fiscal year 2013 Annual Audit Plan and was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit population included transactions in procurement cards and non-purchase orders that occurred during the period of November 7, 2011, through August 31, 2012. For that period, the department's purchases were \$35,050.73. Our audit objectives were to determine if the department was in compliance with county policy and had adequate controls for processing procurement card, marketplace procurement card and non-purchase order transactions. We also reviewed the department's compliance with the county's requirements for monthly reconciliations.

## Methodology

Audit methodology included a review of the department's procedures with limited analysis of internal controls that were implemented. Our audit approach included an examination of expenditures, records and statements; interviews of appropriate employees; and a review of internal manuals and procedures. We evaluated the processes for compliance with county policies and procedures. Information was extracted from various systems for sampling and verification to source documentation during the audit.